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**DARLENE GREEN**  
Comptroller



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS

*Internal Audit Section*



**DR. KENNETH M. STONE, CPA**  
Internal Audit Executive

Camahan Courthouse Building  
1114 Market St., Room 642  
St. Louis, Missouri 63101  
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March 25, 2009

Pamela Walker-Rice, Interim Director  
Department of Health  
634 N. Grand Boulevard, 9<sup>th</sup> Floor  
St. Louis, MO 63103

RE: Payroll Distribution (Project # 2009-34)

Dear Ms. Walker-Rice:

A payroll distribution was conducted for the Environmental Health Services Bureau, (Department #715) for the pay period ending December 5, 2008. The objectives of this review were to determine if:

- Only eligible employees received wages.
- Wages were adequately safeguarded.
- Employees were only paid for actual hours worked.
- Accrual and use of paid leave were accurate.

The fieldwork was completed on December 29, 2008.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

An exit conference was not considered necessary because there were no observations.

If you have any questions, please contact Internal Audit Section at (314) 622-4723.

Sincerely,

Dr. Kenneth M. Stone, CPA  
Internal Audit Executive

cc: Melba Moore, Commissioner, Department of Health  
Henrietta Brown, Fiscal Manager, Department of Health  
Amy Williams, Payroll Manager, Comptroller's Office  
Ronald Smith, City Operations Manager, Mayor's office